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“Knowledge is such a treasure which cannot be stolen”

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Indian Standard

**CODE OF PRACTICE FOR KEEPING
DAIRY ACCOUNTS**

PART III PRODUCT PLANTS

(Second Reprint FEBRUARY 1998)

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**BUREAU OF INDIAN STANDARDS
MANAK BHAVAN, 9 BAHADUR SHAH ZAFAR MARG
NEW DELHI 110002**

Indian Standard

CODE OF PRACTICE FOR KEEPING DAIRY ACCOUNTS

PART III PRODUCT PLANTS

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Indian Standard

CODE OF PRACTICE FOR KEEPING DAIRY ACCOUNTS

PART III PRODUCT PLANTS

0. FOREWORD

0.1 This Indian Standard (Part III) was adopted by the Indian Standards Institution on 19 February 1975, after the draft finalized by the Dairy Products Sectional Committee had been approved by the Agricultural and Food Products Division Council.

0.2 It is an accepted principle that maintaining proper accounts in any business is to present a correct picture of the business to the management enabling it to have an overall control on the business operations. This principle applies equally to a dairy plant even more so as a highly perishable commodity (that is milk and milk products) is handled and accounted everyday and checks exercised promptly and effectively.

0.3 In order to get correct and uniform assessment of commercial aspect of the functioning of dairy plants, it is necessary to have a standard system of keeping accounts of various operations. It is also necessary to lay down certain norms for different

factors coming into play in the operations of different categories of dairy plants. These are:

- a) Compositional losses;
- b) Qualitative/quantitative losses;
- c) Losses due to breakage and wastage of packing materials;
- d) Consumable stores and their relationship to product throughputs; and
- e) Relationship of services requirements, such as steam, refrigeration and water supply with finished products.

0.4 This code is being prepared in three parts. This part deals with product plants. The other two parts are:

- Part I Primary milk collection units
- Part II Market milk plants

0.5 For the convenience of users, the forms included in this standard are serially numbered and the letters 'PP' are prefixed to denote the forms pertaining to the product plants.

1. SCOPE

1.1 This code (Part III) prescribes the practices of keeping dairy accounts at product plants.

2. TERMINOLOGY

2.1 Forms for Product Plants — The forms applicable to market milk plants will also apply to product plants. In addition to it, the product plants may maintain forms for individual products, such as milk powder, ice cream, ghee, condensed milk, infant milk foods, etc.

3. DETAILS

3.1 A set of accounting proforma which will serve

as a guideline for the purpose of this standard are given in PP Forms No. 5 to 7.

NOTE — PP Forms No. 1 to 4 are same as MM Forms No. 1 to 4; and PP Forms No. 6 and 7 are same as MM Forms No. 10 and 11 respectively of IS : 7607 (Part II)-1975*.

4. PRICING SYSTEM

4.1 It is recommended that a two-axis pricing system should be followed for purchase of milk. A detailed note on the pricing system is given in IS : 7607 (Part I)-1975†.

*Code of practice for keeping dairy accounts: Part II Market milk plant.

†Code of practice for keeping dairy accounts: Part I Primary milk collection units.

.....Dairy
PRODUCTION REPORT

PP Form No. 5(a)

Date

Shift

PARTICULARS	QUANTITY, kg/litres	FAT	
		Percent	kg
A) <i>Inputs</i>			
1. Sour milk			
2. Curdled milk			
3. Sour cream			
4. Good milk fat			
5. Curd			
6. Can drippings			
7. Watery milk			
8. From laboratory			
9. Whey fat			
10. Returned products			
11. White butter			
12. Butter-oil			
13. From roller			
14. Miscellaneous			
TOTAL OF A			
B) <i>Output</i>			
1. Cream production			
2. Separated milk			
3. Butter from curd			
4. Butter milk			
5. Butter production from cream			
TOTAL OF B			
C) <i>Ghee Making</i>			
1. Butter used for ghee			
2. Ghee first quality			
3. Ghee second quality			
D) <i>Casein Section</i>			
<i>Input</i>			
Separated milk.....Vat		temperature.....°C	
Butter milk.....Starter/acid added.....hours			
Dry casein.....kg		Moisture %	
Recovery as % of SNF.....			

To

Production Manager

Signature of Section Supervisor

NOTE — Production quantities to be transferred to production register [PP Form No. 5(c)].

..... Dairy
PRODUCTION REPORT

Date

Shift

Butter Section

Batch/Code No.

Supervisor

Operator

Cream Tank No. Preconditioning °C to hours

<i>Cream in the Churn</i>	Quantity, kg	Fat, percent	Fat, kg	Colour added
Churning started.....	Breaking.....	Churning completed.....		
Butter milk.....	Temperature.....	°C		
Wash water.....	Temp In °C	Temperature Out °C		

First wash

Second wash

Preworking from.....to.....

Salt working From.....To.....

Moisture % First.....Final.....

Water added kg.....Salt added.....kg

*Output**Disposal*

Butter.....kg Fat %.....Moisture %.....Curd %.....Recovery %

Butter milk.....kg Fat %.....SNF %.....

Laboratory report.....Moisture %.....Salt %.....

Colour (Disc Number)

Issued to

1

2

3

4

Packing Details

100 g ×kg

Signature of Section Officer

500 g ×kg

Bulk.....kg

Total.....kg

To Production Manager

..... Dairy

PRODUCTS SECTION — REGISTER

Month.....

DATE	INPUTS				OUTPUT						ISSUED			GHEE		CLOSING BALANCE			SIGNATURE OF DAIRY SUPERIN- TENDENT
	Whole Milk, kg/ litres	Return- ed Milk, kg/ litres	Curdled Milk, kg	Fat, kg	Cream Quan- tity, kg	Fat, %	Skim Milk		Butter From Cream, kg	Butter From Curdled Milk, kg	Butter for Sale, kg	Butter for Ghee, kg	Cream for Sale, kg	Pro- duced, kg	Issued for Sale, kg	Cream, kg	Butter, kg	Ghee, kg	
							Quan- tity, kg	Fat, %											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

NOTE 1 — Entries to be made daily and to be consolidated at the end of the month.

NOTE 2 — Input entries to be transferred from PP Form No. 5(a).

.....Dairy

CASEIN PRODUCTION RECORD

Month.....

DATE	QUANTITY OF SKIM MILK USED FOR CASEIN MAKING		QUANTITY OF CASEIN PRODUCED AND HANDED OVER STORES		RECOVERY AS % OF SKIM MILK	SIGNATURE OF DAIRY SUPERINTENDENT
	kg/litres	SNF %	Number of Bags	kg		
1	2	3	4	5	6	7

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Code No. Type of Powder.....

..... Dairy

Date of Manufacture.....

MANUFACTURING FORM

TANK	CONDENSING TIME		QUANTITY OF STANDARDIZED MILK, kg	FAT %	SNF %	TOTAL SOLIDS %	TOTAL MILK SOLIDS, kg	TOTAL INPUT		MILK, CREAM AND SKIM MILK POWDER (SMP) USED FOR RECONSTITUTION						OUTPUT OF MIX QUANTITY, kg	FAT, kg	SNF, kg	TOTAL SOLIDS, kg	OUTPUT										PERCENT SOLIDS RECOVERY		
	Start	Stop						FAT, kg	Other Additives, kg	Quantity of Milk, kg	FAT %	SNF %	Quantity of Cream, kg	No. of SMP Bags	FAT %					500 g Tins		1 kg Tins		10 kg Tins		Other Packings		25 kg Bags			Chamber Sweepings, Floor Sweepings, kg	Total Production, kg
																				No.	Quantity, kg	No.	Quantity, kg	No.	Quantity, kg	No.	Quantity, kg	No.	Quantity, kg			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33

Signature of Technical Officer

Condensing/Drying

Signature of Supervisor/Superintendent

Packaging

To Dairy Accounts

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..... Dairy

PACKING SECTION

Date.....

SHIFT	TINS	MAN MACHINE HOURS	PACKING					TOTAL	GASSING				TOTAL	PASTING				TOTAL	TONNES			SIGNATURE OF TECHNICAL OFFICER	SIGNATURE OF SECTION OFFICER/ SHIFT SUPERINTEN- DENT
			Types of Product						Types of Product					Types of Product					Packed	Gassed	Pasted		
			$\frac{1}{2}$ kg	1 kg	$\frac{1}{2}$ kg	1 kg	$\frac{1}{2}$ kg		$\frac{1}{2}$ kg	1 kg	$\frac{1}{2}$ kg	1 kg		$\frac{1}{2}$ kg	1 kg	$\frac{1}{2}$ kg	1 kg						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
I																							
II																							
III																							
Total																							

I Shift

II Shift

III Shift

II

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